

Company registration number: **767394**

Phone and Fume Emporium Limited  
Unaudited Financial Statements  
for the year ended 7 July 2025

Shamrock Accounting, Tax and Payroll and Payroll,  
Chartered Certified Accountants and Tax Advisors

45 , Mayeston Court, Dublin 11, D11 C4AX, Ireland

# Phone and Fume Emporium Limited

## Unaudited Financial Statements

Year ended 7 July 2025

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# Phone and Fume Emporium Limited

## Directors and Other Information

Year ended 7 July 2025

Directors	Mr Hafiz Muhammad Abdul Rahman Ms Afshan Mehnaz
Company secretary	Mr Hafiz Muhammad Abdul Rahman
Accountant	Shamrock Accounting, Tax and Payroll and Payroll Chartered Certified Accountants and Tax Advisors 45 Mayeston Court Dublin 11 D11 C4AX Ireland
Bank	Allied Irish Bank Main St., Maynooth, Kildare Ireland
Registered office	Unit A8 Block A Tyrellstown Towncenter, Dublin 15, D15 DR63 Ireland

# Phone and Fume Emporium Limited

## Directors' Report

Year ended 7 July 2025

The directors present their report and the unaudited financial statements of the company for the year ended 7 July 2025.

### DIRECTORS

The directors who served the company during the year were as follows:

Mr Hafiz Muhammad Abdul Rahman

Ms Afshan Mehnaz

### ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at Unit A8, Block A, Tyrellstown Towncenter,, Dublin 15,, D15 DR63, Ireland.

### DIVIDENDS

During the year the directors have not paid any interim dividends or recommended payment of a final dividend.

### DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors and the secretary who served at 7 July 2025 and their interests in the shares of the company as required to be recorded in the Register of Interests were as follows:

	At end of year	At start of year or on subsequent appointment
	No.	No.
Mr Hafiz Muhammad Abdul Rahman	50	50
Ms Afshan Mehnaz	50	50

The directors and the secretary who served at 7 July 2025, had no interests in debentures of the company.

# Phone and Fume Emporium Limited

Directors' Report (continued)

Year ended 7 July 2025

This report was approved by the board of directors on 2 February 2026 and signed on behalf of the board by:

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Mr Hafiz Muhammad Abdul Rahman  
Director

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Ms Afshan Mehnaz  
Director

# Phone and Fume Emporium Limited

Report to the directors on the preparation of the unaudited statutory financial statements of Phone and Fume Emporium Limited

Year ended 7 July 2025

As described on the balance sheet, the Board of Directors of Phone and Fume Emporium Limited are responsible for the preparation of the financial statements for the year ended 7 July 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

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Shamrock Accounting, Tax and Payroll and Payroll

Chartered Certified Accountants and Tax Advisors

45  
Mayeston Court  
Dublin 11  
D11 C4AX  
Ireland

Date: 2 February 2026

# Phone and Fume Emporium Limited

## Profit and Loss Account

Year ended 7 July 2025

	2025
	€
Turnover	177,302
Cost of raw materials and consumables	(101,047)
Staff costs	(29,933)
Value adjustments and other amounts written off assets	(4,155)
Other expenses	(20,399)
Tax	(293)
<b>Profit</b>	<u>21,475</u>

# Phone and Fume Emporium Limited

## Balance Sheet

7 July 2025

	2025
	€
Fixed assets	28,034
Current assets	47,136
Creditors: amounts falling due within one year	(53,595)
<b>Net current liabilities</b>	<b>(6,459)</b>
<b>Total assets less current liabilities</b>	<b>21,575</b>
<b>Capital and reserves</b>	<b>21,575</b>

We, as directors of Phone and Fume Emporium Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the micro companies regime.

# Phone and Fume Emporium Limited

## Balance Sheet (continued)

7 July 2025

These financial statements were approved by the board of directors and authorised for issue on 2 February 2026, and are signed on behalf of the board by:

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Mr Hafiz Muhammad Abdul Rahman  
Director

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Ms Afshan Mehnaz  
Director

Company registration number: 767394

# Phone and Fume Emporium Limited

## Notes to the Financial Statements

Year ended 7 July 2025

### 1 General information

Phone and Fume Emporium Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 767394 and the address of the registered office is Unit A8, Block A, Tyrellstown Towncenter,, Dublin 15,, D15 DR63, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	20% straight line
Fixtures and fittings	12.5% straight line
Motor vehicles	20% straight line
Plant and machinery	20% straight line

# Phone and Fume Emporium Limited

## Notes to the Financial Statements (continued)

Year ended 7 July 2025

### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

### 4 Directors' transactions

	2025
	€
At start of year	-
Advances made	(958)
Amounts repaid	32,117
At end of year	<u>31,159</u>

# Phone and Fume Emporium Limited

Notes to the Financial Statements (continued)

Year ended 7 July 2025

## 5 Appropriation of profit and loss account

	2025
	€
<b>At start of year</b>	-
Profit for the financial year	21,475
<b>At end of year</b>	<u>21,475</u>